

**SOLICITATION NUMBER TIRNO-04-R-00017**  
**PART III – LIST OF DOCUMENTS, EXHIBITS, AND OTHER ATTACHMENTS**  
**SECTION J - LIST OF ATTACHMENTS**

**J.9 SOFTWARE DEVELOPMENT STANDARDS, LIFE CYCLE (SDLC) GUIDELINES**

**J.9.1 Software Development Life Cycle (SDLC)**

The Department of Treasury Directive (TD) TD-84-01 establishes the IRM 2.5.X SERIES and related IRMs as the authoritative guide for software development methodology. This set of IRMs provides comprehensive guidance on what technical documentation is necessary for development.

System Information Bulletin (SIB)#S-00-06-01 dated July 28, 2000, compliments the SDLC/eSDLC by listing all required Project Folder requirements, as set forth by the ITS Process Improvement and Software Quality Section, Internal Management Division, BSD. This SIB will be replaced by IRM 2.5.15, which is currently in the review process.

**J.9.2 Enterprise Life Cycle (ELC)**

The Internal Revenue Service (IRS) recognized a need to standardize management practices throughout major organizations. Examples of three primary project management methodologies used in the IRS are: IRS/Prime's Enterprise Life Cycle (ELC), Business Systems Development Enterprise Life Cycle Lite (ELC Lite), and Wage and Investment Business Systems Planning Tier B ELC. While each of these disciplines represent responses by organizations to their unique business needs, a common method is necessary to achieve the following goals:

- Alignment with the modernization of IRS systems
- Compliance with the Software Engineering Institute's Software Capability Maturity Model (SW CMM)
- Standardization of tools and processes
- Support Information Technology Services (ITS) business maintenance and existing systems.
- Support of a taxonomy or common terminology throughout IRS.

Projects are currently categorized by the following Tier designations:

- Tier A Technical Modernization Projects – Resources devoted to Information Technology Investment Account (ITIA)-funded projects and managed by the Business Systems Modernization Office (BSMO). This includes resources assigned as members of an Integrated Product

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Team (IPT), resources supporting an IPT, and ad hoc support to BSMO-sponsored work. Project scale is large with a 2-to 3-year timeframe.

- Tier B Improvement Projects - Resources devoted to new improvements, medium size (1- to 2-year timeframe) and funded from improvement programs budget.
- Tier C Enhancements/ Stay-In-Business Projects - Resources devoted to all other types of projects (e.g., sustaining operations, legislative changes, and small enhancements to sustaining operations) funded from regular sustaining operations budget.

Tier projects will use the following versions of ELC:

- Tier A projects will continue to follow the mandated ELC Catalyst processes as managed through BSMO.
- Tier B projects will use, at a minimum, the full life cycle as prescribed by this ELC Lite methodology. (Reference Part II)
- New Tier C projects will use, at a minimum, an abbreviated life cycle as prescribed by this ELC Lite methodology (Reference Part III). It is also the preferred approach for on-going systems. Circumstances may exist to warrant exceptions, which should be determined an individual basis.

Existing Internal Revenue Manual (IRM) processes, such as the Software Development Life Cycle (SDLC), will continue to be used, as well as all Modernization Information & Technology Services (MITS)-wide and IRS-wide standards and practices.